

TOGUT, SEGAL & SEGAL LLP  
*Attorneys for Albert Togut,  
Not Individually But Solely In His Capacity  
As Chapter 7 Trustee*  
One Penn Plaza, Suite 3335  
New York, New York 10119  
(212) 594-5000  
Albert Togut  
Neil Berger

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In the Matter : Chapter 7 Case  
: No. 13-10864 [SHL]  
-of- :  
TYT EAST CORP., :  
Debtor. :  
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**THIRD SUPPLEMENTAL DECLARATION OF NEIL BERGER  
PURSUANT TO BANKRUPTCY RULE 2014**

STATE OF NEW YORK )  
 ):  
COUNTY OF NEW YORK )

Neil Berger, declares the following under penalty of perjury:

1. I am a member of Togut, Segal & Segal LLP (the "Togut Firm") located at One Penn Plaza, New York, New York 10119. I am a member in good standing of the Bar of the State of New York and am admitted to practice in the Federal Courts for the Southern District of New York, Eastern and Northern Districts of New York, the District of New Jersey, the Eastern District of Michigan, the Second Circuit Court of Appeals, and the United States Supreme Court.

2. On July 3, 2013, Albert Togut, not individually but solely in his capacity as the Chapter 7 trustee (the "Trustee") of TYT East Corp. in the above-

captioned Chapter 7 case, filed his *Application for Order Authorizing the Chapter 7 Interim Trustee to Retain Togut, Segal & Segal LLP as his Attorneys* (the “Application”) [Dkt. No. 77]. The Application was supported by the declaration of Albert Togut, the senior member of the Togut Firm (the “Original Declaration”).

3. On August 2, 2013, the Court entered an Order authorizing the *nunc pro tunc* employment and retention of Togut, Segal & Segal LLP as attorneys for the Trustee (the “Togut Retention Order”) [Dkt. No. 90]. On January 17, 2017, the Togut Firm filed a Supplemental Declaration pursuant to the Togut Retention Order [Dkt No. 141].

4. This third supplemental declaration is being submitted pursuant to the provisions of the Togut Retention Order. Except as otherwise indicated herein, I have personal knowledge of the matters set forth herein.

#### **THE TOGUT FIRM HOURLY RATES**

5. As set forth in the Original Declaration, the Togut Firm’s hourly rates are reviewed annually as part of the Togut Firm’s ordinary business practices and rate adjustments, if any, are implemented in January. Following its recent review, the Togut Firm has determined that, effective February 1, 2019, the hourly rates that it will charge its clients will range from: \$750 to \$1,125 for partners; \$740 to \$935 for counsel; \$495 to \$730 for associates; and \$195 to \$410 for legal assistants and support staff. These adjustments reflect our continuing goal to provide high quality and cost-efficient services to our clients.

6. When assessing whether or not to adjust its market rates, the Togut Firm obtains information from public sources that provide general information regarding peer firms. Based upon that information, and having been directly involved in hundreds of cases in the Southern and Eastern Districts of New York, the Togut Firm

is knowledgeable about, and familiar with the rates that are charged by other firms of similar reputation, quality and expertise; the Togut Firm's rates are comparable to or lower than such other New York City based firms' rates.

7. The Trustee has been provided with an opportunity to review the hourly rate increases set forth above and he has no objection to the proposed hourly rate increases.

8. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

DATED: New York, New York  
January 17, 2019

/s/ Neil Berger  
NEIL BERGER